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FROM: Shahpar Shahpar

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MESSAGE:

Attached is our Response to Office Action dated September 23, 2004 for Serial
No. 10/055,520

ORIGINAL DOCUMENT: Will be sent

NUMBER OF PAGES (Including Cover): 11

CONFIRMATION NO.:

CLIENT MATTER NO.: 29288.5000

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Date:

Dec. 22, 2004

By:

[Signature]**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT**

Assignee:	Matsushita Electric Industrial Co., Ltd.	Docket No.:	29288.5000
Inventor(s)/		U.S. Filing	January 23, 2002
Applicant(s):	Michiko OGAWA et al.	Date:	
Serial No.:	10/055,520	Art Unit:	2173
TITLE:	AUDIO INFORMATION PROVISION SYSTEM	Examiner:	O'Neal R. Mistry

RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Honorable Commissioner:

In response to the Office Action dated September 23, 2004, please consider the following amendments and remarks. This Response is being timely filed within 3 months of the mailing date of the Office Action, so that no extension fee applies.